

REGISTERED CHARITY NUMBER: 1189891

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
MUSLIM PATEL ASSOCIATION (BHARUCH)**

**Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY**

MUSLIM PATEL ASSOCIATION (BHARUCH)

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MUSLIM PATEL ASSOCIATION (BHARUCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charitable Objectives of the Association are:

1. To promote the Islamic faith and in particular to provide facilities for salaah (prayer), Nikkah (marriages), Janaazah (funerals), Eid Salaah.
 - To support and develop the Madrassa (religious education classes) in accordance with the Sunni Laws of Ahle-Sunnat-Wal-Jammat (Deobundi)
2. To promote the benefit of the inhabitants and primarily the muslim inhabitants of the London Borough of Newham (hereinafter called - The Area of Benefit) without distinction of race or of political or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to:
 - To advance the Islamic religion for the benefit of the public in accordance with the statements of belief appearing in the schedule
 - To advance the education of the said inhabitants
 - To promote and practice the concept of cohesive and integrated society amongst all communities
 - To provide facilities for religious worship, recreation or other leisure time occupation for the said inhabitants in the interest of social welfare with the object of improving their conditions of life
3. To promote such other charitable purposes as may from time to time be determined.

Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

FINANCIAL REVIEW

Financial position

The total funding received in the period amounted to £140,538 (2022: £129,025). The primary sources of funding for the year were fees earned from Madrassa. The total resources expended were £79,278 (2022: £62,028) in the year. This resulted to a surplus of £61,260 (2022: £66,997) in the year.

Reserves at the end of the financial year ended 31 March 2023 were £1,426,662 (2022: £1,365,402).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document.

The Association was registered with Charity Commission on 11th June 2020 as a Charitable Incorporated Organisation (CIO)- Foundation.

MUSLIM PATEL ASSOCIATION (BHARUCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Transfer of Assets

The charity has taken over the assets and liabilities of an old unregistered trust and we have used merger accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189891

Principal address

Masjid Ul Hidayah
2a Church Road
London
E12 6AQ

Trustees

1. Nazir Mohammed Munshi
2. Vali Patel
3. Yusuf Mohamed Patel
4. Gulamahmed Isap Sheth
5. Yakub Mohamed Vali
6. Yakub Ahmed Patel
7. Iqbal Bachcha
8. Yusuf Ibrahim Vali
9. Ismail Patel


Independent Examiner

Anwer Patel BA (Hons) FCA BFP
Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

MUSLIM PATEL ASSOCIATION (BHARUCH)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Approved by order of the board of trustees on15.11.23..... and signed on its behalf by:


.....
Trustee : Mr Yusuf Ibrahim Vali

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MUSLIM PATEL ASSOCIATION (BHARUCH)**

Independent examiner's report to the trustees of Muslim Patel Association (Bharuch)

I report to the charity trustees on my examination of the accounts of Muslim Patel Association (Bharuch) (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Anwer Patel BA (Hons) FCA BFP

Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
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Essex
IG2 6HY

Date: 17/11/23

MUSLIM PATEL ASSOCIATION (BHARUCH)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	140,538	129,024
EXPENDITURE ON			
Charitable activities	3	79,278	62,027
CHARITABLE			
NET INCOME		61,260	66,997
RECONCILIATION OF FUNDS			
Total funds brought forward		1,365,402	1,298,405
TOTAL FUNDS CARRIED FORWARD		1,426,662	1,365,402

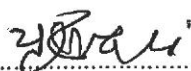
The notes form part of these financial statements

MUSLIM PATEL ASSOCIATION (BHARUCH)

BALANCE SHEET 31 MARCH 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	8	1,200,000	1,200,000
CURRENT ASSETS			
Cash at bank and in hand		230,690	170,606
CREDITORS			
Amounts falling due within one year	9	(4,028)	(5,204)
NET CURRENT ASSETS		<u>226,662</u>	<u>165,402</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,426,662</u>	<u>1,365,402</u>
NET ASSETS		<u>1,426,662</u>	<u>1,365,402</u>
FUNDS	10		
Unrestricted funds		<u>1,426,662</u>	<u>1,365,402</u>
TOTAL FUNDS		<u>1,426,662</u>	<u>1,365,402</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15.11.23 and were signed on its behalf by:



Trustee : Mr Yusuf Ibrahim Vali

The notes form part of these financial statements

MUSLIM PATEL ASSOCIATION (BHARUCH)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going Concern

The Board of trustees confirm that they have sufficient income to be in operation for the next twelve months.

As a result, the accounts have been prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

No Depreciation was charged in the year on the property as the residual value is greater than costs.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

MUSLIM PATEL ASSOCIATION (BHARUCH)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	59,965	61,344
Madrassa Fees	69,250	55,305
Lillah	10,771	10,134
Qurbani & Sadaqa	552	951
Masjid Expansion	-	1,290
	<u>140,538</u>	<u>129,024</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
CHARITABLE	<u>71,401</u>	<u>7,877</u>	<u>79,278</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	<u>39,875</u>	<u>41,316</u>
	<u>39,875</u>	<u>41,316</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Charitable Activities	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

MUSLIM PATEL ASSOCIATION (BHARUCH)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.3.22	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	129,024
EXPENDITURE ON	
Charitable activities	
CHARITABLE	62,027
NET INCOME	66,997
RECONCILIATION OF FUNDS	
Total funds brought forward	1,298,405
TOTAL FUNDS CARRIED FORWARD	1,365,402
7. KEY MANAGEMENT PERSONNEL	
Key Management Personnel comprise of the Board of Trustees.	
8. TANGIBLE FIXED ASSETS	Freehold property £
COST	
At 1 April 2022 and 31 March 2023	1,200,000
NET BOOK VALUE	
At 31 March 2023	1,200,000
At 31 March 2022	1,200,000

MUSLIM PATEL ASSOCIATION (BHARUCH)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Taxation and social security	179	-
Other creditors	3,849	5,204
	<u>4,028</u>	<u>5,204</u>

10. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	1,365,402	61,260	1,426,662
	<u>1,365,402</u>	<u>61,260</u>	<u>1,426,662</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	140,538	(79,278)	61,260
	<u>140,538</u>	<u>(79,278)</u>	<u>61,260</u>

Comparatives for movement in funds

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	1,298,405	66,997	1,365,402
	<u>1,298,405</u>	<u>66,997</u>	<u>1,365,402</u>

MUSLIM PATEL ASSOCIATION (BHARUCH)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,024	(62,027)	66,997
TOTAL FUNDS	<u>129,024</u>	<u>(62,027)</u>	<u>66,997</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

MUSLIM PATEL ASSOCIATION (BHARUCH)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	59,965	61,344
Madrasa Fees	69,250	55,305
Lillah	10,771	10,134
Qurbani & Sadaqa	552	951
Masjid Expansion	-	1,290
	<u>140,538</u>	<u>129,024</u>
Total incoming resources	140,538	129,024
EXPENDITURE		
Charitable activities		
Wages	39,875	41,316
Rates and water	40	460
Light and heat	7,337	2,678
Telephone	1,324	1,263
Postage and stationery	100	8
Sundries	790	-
Casual Wages	18,910	10,833
Books and Other Materials	1,555	2,969
Events and Prizes	1,470	-
	<u>71,401</u>	<u>59,527</u>
Support costs		
Information technology		
Repairs and renewals	5,577	300
Governance costs		
Independent Examiners Fees	1,400	1,300
Other Professional Costs	900	900
	<u>2,300</u>	<u>2,200</u>
Total resources expended	79,278	62,027
Net income	61,260	66,997

This page does not form part of the statutory financial statements